



Wolters Kluwer

IRS Innocent Spouse Relief: 4 Types of Tax Relief Available Potentially for a Spouse Who Files Married Filing Jointly Course Instructions

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Instructions to Participants

To assist the participant with navigating the learning process through to successful completion, this course has been produced with the following elements:

Overview of Topics / Table of Contents: In this electronic format you'll find a slide menu on the left side of the screen. This serves as your overview of topics for the program. You may navigate to any topic by clicking on the slide name.

Definition of Key Terms / Glossary: You'll find key terms defined for this program in the course information on the following page(s).

Index / Key Word Search: You can find information quickly in the PDF materials (slide handout plus any additional handouts) by using the search function built into your Adobe Reader.

Review Questions: Questions that test your understanding of the material are placed throughout the course. You'll see explanatory feedback pop up for each incorrect answer, and reinforcement feedback for the correct answer for every review question.

Final Exam: The final exam measures if you have gained the knowledge, skills, or abilities outlined in the learning objectives. You may submit your final exam at the end of the course. Exams are graded instantly. A minimum score of 70% is required to receive the certificate of completion. **You have one year from date of purchase to complete the course.**

Course Evaluation: Once you have successfully passed your online exam, please complete our online course evaluation. Your feedback helps Wolters Kluwer maintain its high quality standards!

About This Course

This section provides information that is important for understanding the course, such as course level and prerequisites. Please consider this information when filling out your evaluation after completing the course.

Publication Date: May 2024

Course Description

Per the IRS Education Provider Standards this course must be COMPLETED by 12/31/2027 to receive credits. NOTE: Go to My Professional Profile in your CCH CPELink account settings to ensure your name, and PTIN number; matches your PTIN card

Explore four types of relief for a potential client (spouse or former spouse), for example, to be relieved of the tax, interest, and penalties on a joint tax return. Susan Harper, Certified Fraud Examiner, and former IRS Internal Revenue Agent of 34 years will teach you who is eligible for relief, what type of relief, and how to request relief in this course. With 20 years instructing CPE courses, Susan will deliver an entertaining and informative discussion. Learn how to help your eligible clients request appropriate IRS relief when appropriate.

Learning Objectives

Upon successful completion of this course, participants should be able to:

- Describe the types of relief available to married persons who file joint returns
- Explain how to request relief
- Identify useful flowcharts
- Explain how to get help

NASBA Field of Study

Taxes. Some state boards may count credits under different categories—check with your state board for more information.

Course Level

Basic. Program knowledge level most beneficial to CPAs new to a skill or an attribute. These individuals are often at the staff or entry level in organizations, although such programs may also benefit a seasoned professional with limited exposure to the area.

Prerequisites

None.

Advance Preparation

None.

Course Expiration

AICPA and NASBA Standards require all Self-Study courses to be completed and the final exam submitted within 1 year from the date of purchase as shown on your invoice. No

extensions are allowed under AICPA/NASBA rules.

Key Terms

- **Equitable Relief:** A court-granted remedy that requires a party to act or refrain from performing a particular act in cases where legal remedies are not considered to provide sufficient restitution.
- **Divorce:** The legal dissolution of a marriage by a court or other competent body.
- **Joint & Several Liability:** When multiple parties can be held liable for the same event or act and be responsible for all restitution required.